IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPLICATION NO.11 OF 2001

The Commissioner of Customs ..Applicant.

V/s.

R.R. Sen & Bros. ..Respondents.

Mr.H.V. Mehta with S.S. Pakale for applicant.

Mr.R.Dada, senior counsel with J.Jain & Arun Mehta i/b. Akshar Laws for respondents.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 27TH JANUARY, 2005.

P.C. :-

1. Heard learned counsel for the applicant and the respondents. Perused the order dated 20th November, 2000 passed by CEGAT. CEGAT has observed that the Commissioner has recorded a clear finding that the respondents have not directly violated the prohibition imposed under the Customs Act in selling foreign currency to another FFMC, duly licensed by the R.B.I. and that the respondents did not have any prior knowledge or reason to believe that they were indulging in act of omission or commission which would have rendered the foreign currency supplied by them to M/s.Tiruchi Enterprises,liable to confiscation. In the light of the said finding of the Commissioner which is

concurred by the CEGAT, the CEGAT has directed the return of $ 1,30,000 which was not tainted money. Under these circumstances, we do not find there is any substantial question of law involved in this matter. Hence the application is dismissed. However, there will be no order as to costs.

2. In view of the order passed in this Customs application, no orders in Notice of Motion No.2948 of 2001 and Chamber Summons No.1520 of 2001.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)